Reserve

App. F. IX-4

1936
(V. P.)

File No. 46-34

Serial Nos. 2, 3 7/4

Previous References

~~Rev~~ 61-34-S. 6, 7, 8
9, 11 & 13
V.P. 56-31-1 & 2
V.P. ~~58-31~~ -34

Later References

A. Legis. 7-38-1
VP 44-39-1

RESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

P. 46 (E.)

Part B for May 1936

SUBJECT.

Recommendation of the Agriculturists Relief Committee re recovery & remission of village Panchayet Taxes

4) To.

The Revenue Commissioner
" Deputy Commissioners of Dists
" Compiler
" Compiler, Mysore Gazette

No 2 84 29-38 dated 7.5.36

Herewith orders on the recommendation of the Agriculturists' Relief Committee on the above subject and calls for certain reports from the Revl Comr

General and Revenue Secretariat

File No. 3716/48 of 1934-35

[App. F. III—2

Serial No.

Extract from the Report of the Agriculturists' Relief Committee

Page 4

58 A strong representation was made to us that the levy of Village Panchayet taxes in some of the villages was pressing heavily on the agriculturists and that, therefore, the Panchayets should be given the option to continue or suspend the collection of these taxes, unless such a course is precluded by reason of pre-existing commitments. The Panchayet scheme was brought into force over eight years ago and with the greatest difficulty most of the Panchayets have been brought into working order, and the results of the scheme are now beginning to be realised. We feel that any action in the proposed direction now will result in weakening the resources of the Panchayets and lead to a set back in rural reconstruction work.

Village Panchayet Taxes

But our objections relate only to the current demands which, in the great majority of cases, are quite moderate and which the poorer rate payer may discharge by contributing labour in lieu of paying cash. As regards arrears, however, we understand that they are very heavy and represent the cumulative neglect of the Village Panchayets and their predecessors for many years in the past. The prospect of recovering them is somewhat remote and their nominal retention on the Panchayet accounts is fraught with the possibility of confusion and fraud. The half-hearted attempts made to realise them are a source of harassment. We consider that all arrears which accrued prior to the year 1930-31, may be written off. In respect of arrears relating to subsequent years, the Panchayets may be allowed, having due regard to their commitments, to write off not more than 50 per cent with the sanction of the Deputy Commissioner, if the balance together with the whole of the current demand is paid within a stipulated time.

Any measure of this kind is attended with the risk of creating an impression that defaulters get concessions which are denied to the regular tax payer. But it is better to face this risk than to leave the rural rate payer in anxiety and the Panchayet affairs in confusion.

Extract from the Summary of the Report

Page 9

7. (i) Arrears of Village Panchayet Taxes relating to the period prior to 1930-31, may be written off.

(ii) As regards the arrears of subsequent years, a sum not exceeding 50 per cent may be remitted by the panchayets with the sanction of the Deputy Commissioner, if the balance as well as the current year's demand is paid within a stipulated time. (*Para 58*)

The above extract is for perusal please.

According to the latest Dcn. return received from the Rest camp for the quarter ended 31.12.34 it is seen that the arrears at the end of Dec 1931 were Rs 3386861 - It is not known what is the present [illegible] Repre.

The link file W.P.28-3409

NOTE—Contn. Sheet.

W.D. 01955—G.P.B.—22,500—12-6-34.

the arrears which accrued prior to the years 30-31. The Committee recommend that arrears prior to 1930-31 be written off. In regard to the amounts due for the subsequent years, the recommendation is to allow the Panchayats to write off upto the permissible limit a sum not exceeding 25 percent, of the balance as well as the current years' demand is paid within a stipulated period.

3 It is for orders if a G.O. may be issued sanctioning the recommendation

to the arrears upto the end of 1930-31 and if so what limit of period may be allowed

A

from 19/2/32

4 Please see my note in the Secretary's Register. The two files may be put together

Rev Br

We are asking Mr. Muthiya for a copy of the Report

19/2

5 Copies of the Report have been sent to the Govt Records & may be obtained from them.

19/2/32

Rev Br

6 A copy of the Report is wanting from Mr. Muthiya

21/2/32

7 Please put up a draft calling for the information & A

22/2

Vide rule 3 (c) at page 92 of the V.P. Manual

Vide rule 4 (6) of the V.P. Regn

Serial No.

9 for orders
Dy Secy — for approval

10 A draft letter to the Revenue authorities pertaining — 11 for approval (After some time the legal provision as to the extent to which the arrears may be recovered will be examined)
from 23/7/30 A
5134/25/2
for approval
Dy Secy

12 1.3.

13 Issue altered to A from Revenue
2 - 2. MAR. 1935 GENL & SECTT.
20 The Revenue authorities in Mysore
No 2 6143 dt 2/3/35
calls for some information on the subject

14 Under Sec 40 (6) of the Mysore village Panchayet regulation, no proceedings shall be taken for the recovery of village Panchayet taxes more than three years old after the amount became due. Hence the recommendation of the Committee is covered by the above provision and all arrears prior to the year 1930-31 may be remitted altogether. The village Panchayet may under Sec 40 (5) however institute a civil suit for the recovery of the arrears

This remedy is perhaps not meant to be pursued in this case
for approval

NOTE—Contn. Sheet.

WD 01955—GPB—22,500—12-6-31

recommendation of the Agriculturists Relief Committee regarding arrears of V.P. taxes

37/6

General and Revenue Secretariat. | P File No. 46 of 1934 | [App. F. III-2

6704
11/5

26 No reply has been received from the Revenue Comr. in response to this office letter dated 2/5·3·1935 and the subsequent reminders.

27 It is found that there is a representation made for the R.a Sessions in June 1935. Apart from this, it would be helpful to the local offices also, if an order is issued accepting the recommendation of the committee, so that effect can be given to it before the closing of the official year. ~~Orders~~ for orders if ~~the~~ any may be done on the reply from the R.C. awaited.

fno
11/5/35 Dep Secty)

11/5.

29 R.C's reply may be awaited

13/5

13.5.

fno B file 25/5/35
fno 13/5/35

30 The Rev Com's reply has not been received yet. In reply to the reminders issued, he has stated that the information called for from some Dy Comrs has not been received ~~yet~~. His letter dy 20/11/35 is subd for perusal.

Dft reg at pl
fno 25/11/35

31 Orders have not been passed on the ~~Proposal~~ recommendations of the Agriculturists Relief Comtee rcd in Feby 1935.

32 A draft DO rem to the Rev Com asking for his final reply before 10th Dec is subd for orders

NOTE—Contn. Sheet.

3407
2/11

Dft DO rem to RC 4155 dy 1/12/35 Dy Secy) 33

28/11

Please see Dy Secy's minute dy 30/11

V.P File No. of 1934-35 General and Revenue Secretariat

From

The Revenue Commr. in report

No C 3960/34-38 Dt. 13/14-3-36

Submits his views in the matter and other information called for.

35 One of the recommendations of the Agriculturists Relief Committee was that all arrears of V.P. dues which accrued prior to the year 1930-31 may be written off. The committee have clearly explained the reasons which have enabled to come to the above conclusion. It is reported that the arrears to be so written off up to 1930-31 would amount to Rs 14,40,322

This recommendation is covered by Rule 40(6) of the V.P. Regulation also But the Rev Commr. is of opinion that instead of Govt directing the arrears being written off, the Panchayats may be allowed to write off such arrears as are irrecoverable. This is for orders.

Power (1) for orders

36 The second recommendation of the Committee was to the effect that time may be allowed for the payment of 50 per cent of the arrears of subsequent arrears and the entire current demand.. The Rev Commr.

Arrears of V.P. Pillars due to the end of 1938-39.

VP File No. 46 of 1934 | General and Revenue Secretariat

more than three years old. The rule relating to remitting arrears is contained in page 55 of the V.P. manual

15 The last section may also be cancelled on the print.

16 The question of remitting old arrears of V.P. taxes was considered at the Officers' meeting held in Jan? or Feb? 1932 & some instructions issued to the Rev Cmr on the subject. The cancelled file may be put up.

for 6/8/35

5470/12/3

17 The other V.P. 58-87-35 I dr relating to the subject is put up.

for 9/iii/35

18 The information called for from the Rev Cmr may be awaited

Dr Secy)

for Public Secy

for Pol Secy

for B. Fin 25/3/35 for 14/5/35

Subject with a draft reminder.

for 15/4/35

Issued no L 7257 dt 15.4.35.

for B. Fin 1/5/35 for 16/4/35

Dft sent today pl for 2/5/35

Issued no L 7638 dt 3-5-35

Arrears of V. P. Taxes. 421/L

Serial No.

is not agreeable to show any concession in respect of arrears subsequent to the year 1930-31. He adds that the D.C. is maybe directed to insist on the Sarpanchs to take effective action to collect the arrears. The amount of arrears is stated to be Rs 25,63,320/-. This proposal is for orders.

Point (ii) for orders

3) The R.C. has taken the opportunity of suggesting the amendment of the law relating to the collection of V.P. dues so as to overcome the inherent defect in the system of collection and to ensure better collection of V.P. revenue. This is proposed to be done by entrusting the work of fixing the Jamabandi and collecting the taxes to the Revenue staff. This proposal would perhaps affect the autonomous nature of the village Panchayat scheme itself to some extent and will, if approved, be further examined.

Point (iii) for orders

* This would materially enable the V.P.s to undertake improvement works by employing V.P. staff or subordinates

17/3/36

Sub for orders.

17/3/36 4) As orders on the recommendation of the Agriculturist Relief Committee have not yet issued, orders may further be passed on Points (i) & (ii) referred to above and the proposals for amendment of the V.P. Regn considered thereafter.

5-4-36 18/3

NOTE.—Contn. Sheet.

WD 0594—GPB—30,000—18-7-35

Dy Secy) 17/3

Recommendations of the Agricultural relief Committee re arrears

V.P. File No. 42/3/1 of 193 6 / 37

General and Revenue Secretariat

39 I doubt whether the heavy arrears can be collected without undue hardship and harassment and there is a good deal to commend in the views advocated by the Committee concerning the V.P.S as a new body without experience.

RECEIVED BY THE SECOND MEMBER OF COUNCIL
23 MAR 1936
NO. 7302

40 There also a point for consideration what action should be taken to enforce the collections. The R.C's suggestion probably strikes at the root of the autumns general refusal to pay rates. There is a point for consideration whether the result could be equally achieved by the Govt Authority and Deputy Commissioner being more vigilant. D.C's may perhaps be given power to dispossess summarily V.P.S which fail to collect taxes or carry on the administration on proper lines. This might have a wholesome effect.

See overleaf

MW. 21.3.36.

Please examine Secretariat's proposals

41 I should like to speak to the Rev Comm on the 8th April if he is in the station on that day

MW 30/3/36.

MW. 30.3.36. Phamplin

4243

General and Revenue Secretariat | 1/P | File No. | of 193 6 -35 | [App. F. III—2

Serial No.	
43	Subd mtg adopted D.o forwd for ... 1936 ... Issue vide 31/3 ... 30/3/36 ...

TYPING SECTION 1. APR. 1936 GENL & REV. SECTT.

Issued D.o letter no 27489 dt 1.4.36

WD 0594—GPB—30,000—13-7-35

Agriculturist Relief Committee - Recommendation re arrears of V.P. Taxes.

4213

VP File No. 46 of 1934

General and Revenue Secretariat

47 Issue draft DO repeat today

Stm 6/4

To

The Rev. Com.

No Z 7627 Dy 6.4.36

Informs him that Wednesday the 22nd inst. at 4 P.M. has been provisionally fixed for this meeting the Rev. Com.

for S Tel 22/4/36

for 4/4/36

My

48 The Second Member discussed the matter with the Rev. Com today

49 As directed by the Member, a draft DO is put up regarding the decisions arrived at. The draft maybe got typed & put up.

for 22/4

(T. Sec W.C.)

23/4

OFFICE OF THE SECOND MEMBER OF COUNCIL
24 APR. 1936
No. 8236

50 Typed draft is put up.

for 23/4/36

Dev'Secy) dtm 23/4

Second Member
Third Member
Dewan

50 Mr. 24.4.36 dtm 24/4

TYPING SECTION
23 APR 1936

6 800 24/4

51 The Second Member gave back the file to me, with instructions to put up a revised draft.

52 The draft put up by me maybe got typed

Asm 26/4

TYPING SECTION
27 APR. 1936
GENL & REV. SECTT.

T. S. W.C. for 27/4/36

Collection of Village Panchayat Dues Arrears.

General and Revenue Secretariat — File No. 42/5 46 — of 1936 — [App. F. III—2

Serial No.

OFFICE OF THE SECOND MEMBER OF COUNCIL. 30 APR. 1936 8445

53 The draft is put type & put up.

Draft 27/4/36 Dev Secy 29/4

Secy Members 54 30.4.

70 01 29/4

54 To the First Member with compliments for favour of his views.

30/4

OFFICE OF THE FIRST MEMBER OF COUNCIL. 1 MAY 1936 6000

1/5/36

55 I Generally agree. But as regards para 5, I do not quite see how the fixing of the demand at Rs 1 per Jamabandi will improve collection unless it is entrusted to Village officers in all cases automatically. As however the proposed order only calls for R Cs proposals this may be looked into when they are received

1/5

Secy Members

1/5

56 The order may now issue and the point raised by D Member may be examined when R Cs proposals are received

1/5/36

OFFICE OF THE SECOND MEMBER OF COUNCIL. 5 MAY 1936 8585

TYPING SECTION, GENL & REVENUE 6 MAY 1936

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

Agriculturists Relief Committee – re collection of W.P. arrears

4213 4213

V-F File No. 46 of 1936 — 35 General and Revenue Secretariat

20 The Revenue Commr
u Deputy Commr Dhs
u Comptroller
u Compiling
nos 8428 – 38 29 7-5-36
Passes orders on the recommendations
of the Committee re village
Panchayet areas – ch

Printed by
Govt Press
12/5/36 18/5

58. Printed copies of this (Hgt P).
and have been received
and are placed in the file.
59 It is for orders if the
file (including the linked one)
may be closed for the present

Sd
18/5/36

60. The file may be submitted
to the Dewan for perusal
if the GO issued.

7517

Sd
15/5

DEWAN'S OFFICE
22 MAY 1936
No. 7174

Dewan Secy)
Dewan

Sd
19/5

61 (Mr Govinda may with his case sd. on next
Officers' meeting.)

Sd
22-5-36

Secretary to
Thiruvananthapuram

DEPUTY TO THE
SECOND MEMBER OF COUNCIL
23 MAY 1936
NO 9159

Sd
23.5.36

64 Please note down
the Dewan's order
for future action
at the proper
time

Sd
23.5.36

63 Sd
19/5/36

Sd
23/5

Sd
24/5

Sd
27.5.36

L6143 dt 5/3/35

U.P. 46-34-2

To

The Revenue Commr
in Mysn
Bangalore

Sir,

I am directed to
~~write~~ with reference to para
58 of the Report of
the Agriculturists'
Relief Committee in Mysre
regarding the writing off
of arrears of village
Panchayet taxes etc I
am directed to request you
to be so good as to furnish
information as to what
the arrears of V.P. taxes
up to the end of 1933-34
would be and what
period may be allowed
for the payment of 50 per

cent of the arrears subsequent
years & the entire current
demand. It may also be
kindly stated if this proposal
will in any way affect the
work of the Special Revenue
Inspectors attached to carry out
certain improvements — viz the
villages & Panchayats certain Talukas in
the State.

This is for your
kind.

J Lovelock
Asst.

Asst Secy Legislative Dept.
Asst D. D

Mr. K. V. ANANTARAMAN, B.A.,
Revenue Commissioner.

NEW PUBLIC OFFICES,
Dated Bangalore, 2nd April *1936.*

C 3960 5435

4500 L

Dear Sir,

Your letter No.L.7487 dated 1st April 1936 regarding the remission of Village Panchayet arrears. As I am going on tour on the 4th instant and will be absent from Head Quarters till the 11th, I regret I shall not be able to see the Second Member of Council on the 8th. I shall see him on any date that may be fixed after I return from tour.

Yours sincerely
K V Ananthaman

Subd for general orders
II Member)

A. Subba Rao, Esq., B.A., B.L.,

Assistant Secretary to Government,

General & Revenue Secretariat, Bangalore.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 2nd March *1935.*

No. L 6143
VP 46-34-2

From

The *Secretary to the Government of His Highness the Maharaja of Mysore,*
Development Department.

To

The Revenue Commissioner

in Mysore, Bangalore.

Sir,

With reference to para 58 of the Report of the Agriculturists' Relief Committee in Mysore regarding the writing off of arrears of Village Panchayet taxes etc., I am directed to request you to be so good as to furnish information as to what the arrears of Village Panchayet taxes up to the end of 1930-31 would be and what period may be allowed for the payment of 50% of the arrears of subsequent years and the entire current demand. It may also be kindly stated if this proposal would in any way affect the work of the Special Revenue Inspectors appointed to carry out certain improvements in the Village Panchayets of certain Taluks in the State.

I have the honour to be,

Sir,

Your most obedient servant,

For Secretary to Government,
Development Department.

TSS.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 2nd March 1935.

No. L 6143
Vp 46-34-2

From

The *Secretary to the Government of His Highness the Maharaja of Mysore.*
Development Department.

To

The Revenue Commissioner

in Mysore, Bangalore.

Sir,

With reference to para 58 of the Report of the Agriculturists' Relief Committee in Mysore regarding the writing off of arrears of Village Panchayet taxes etc., I am directed to request you to be so good as to furnish information as to what the arrears of Village Panchayet taxes up to the end of 1930-31 would be and what period may be allowed for the payment of 50% of the arrears of subsequent years and the entire current demand. It may also be kindly stated if this proposal would in any way affect the work of the Special Revenue Inspectors appointed to carry out certain improvements in the Village Panchayets of certain Taluks in the State.

I have the honour to be,

Sir,

Your most obedient servant,

Aswathappa

For Secretary to Government,
Development Department.

TSS.

L 7251 8/15/4/35

To

The Revenue Commr
Mysore

Sir,

I am directed
to invite reference
to this office letter
no 2b143/V.P.
46—34—2 dated
the 2/5th March 1935
calling for certain
information in regard
to the arrears of V.P
taxes due upto the
end of 1930-31 etc &
to request that the
same may be kindly
furnished very early &

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat 15th April 5.

Dated, Bangalore, ... *193*...

No. Z 7251

From

The

Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To The Revenue Commissioner in Mysore,

Bangalore.

Sir, I am directed to invite reference to this office letter No.L.6143/V.P.46-34-2 dated the 2/5th March 1935 calling for certain information in regard to the arrears of Village Panchayet taxes due up to the end of 1930-31 etc., and to request that the same may be kindly furnished very early.

I have the honour to be,
Sir,
Your most obedient servant,

Typed draft.

For Secretary to Government,
Development Department.

bnl.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 5th June 1935.

No. L 8391/6

From

M. Venkatarangaraya, Esquire, B.A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

N. Madhava Rau, Esquire, B.A., B.L.,
Revenue Commissioner in Mysore, Bangalore.

Sir,

I am directed to invite reference to this office letter No. L. 6143/V.P. 46-34-2 dated the 2/5th March 1935 and the subsequent reminder No. L. 7251 dated the 15th April 1935 calling for certain information re- the arrears of Village Panchayet taxes due up to the end of 1930-31 etc., and to request that the same may be kindly furnished very early.

I have the honor to be,
S i r ,
Your most obedient servant,

Secretary to Government,
Development Department

P.M.

L89
2616

No. C.3960/34-35.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 24th June *1935.*

26 JUN 1935

FROM

N. MADHAVA RAU, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

E 5701/2.
27 JUNE
L.S.G.

TO

M. Venkatanarayanappa, Esq., B.A.,
Secretary to the Government
of His Highness the Maharaja of Mysore,
Development Department, Bangalore.

Writing off of arrears of Village Panchayet taxes.

SIR,

With reference to your letter No.L.8391 dated the 6th June 1935 on the above subject, I have the honour to state that the information called for from the Deputy Commissioners of Districts has not yet been completely received. They have been reminded again and a final reply will be sent on the receipt of particulars from all the Deputy Commissioners.

I have the honour to be,

Sir,

Your most obedient servant,

N. Madhava Rau

Revenue Commissioner.

BR.

Office of th

No.C.3960/34-35 Date

From

dhava Rao,
Revenue Com

To

M. Venkatanaraneppa, Esq., B.A.
Secretary to the Governmen
His Highness the Maharaj
Dewan's Department.

Subject:-- Writing off of arrears of Village Panchayet Taxes.

S i r,

With reference to your No.L.1524 dated the 26th August 1935 on the above subject, I have the honour to state that the information called for from some of the Deputy Commissioners has not yet been received. They have been reminded to-day to expedite their reply. On the receipt of the same, a final reply will be sent to Government in the matter.

I have the honour to be,

Your most obedient servant,

Revenue Commissioner.

Further reply if any to be awaited

4-9-35

Dy Secy

Has more than one remark been received in reply to a reminder

RECEIVED 12 OCT 1935 GENL & REV. SECTT.

BR.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L 3097

Dated, Bangalore, 30th October *1935*

31-M-

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The Revenue Commissioner in Mysore,

Bangalore.

Sir,

I am directed to invite reference to correspondence ending with your letter No.C.3960/34-35 , regarding the writing off of arrears of Village Panchayet taxes, and to request you to kindly expedite your reply in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Development Department.

mk.

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

tne *193* .

Date of issue 31-10-35

Signed by M. A. Subba Rao

List of enclosures .....

Copied by V.V.T

Examined by .....

Section

File No.

Serial No.

No. L 3097

To The Rev Comr.

Sir,

~~with refce to co~~

I am directed to invite refce to correspondence ending with your letter No. B 3960-34-35, regarding the Writing off of arrears of V. I taxes, and to request you to kindly expedite your reply in the matter

I have Ch

Dy Secy

Leg

Leg 27/11 Hon KV. Nov 22/11

1991 2362

No. C. 3960/34-35.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 20th November 1935.

21 NOV 1935

FROM

K. V. Anantaraman, Esq., B. A.,

Revenue Commissioner in Mysore.

To H. Venkatanarayanappa, Esq., B.A.,
Secretary to the Government
of His Highness the Maharaja of Mysore,
Development Department, *Bangalore.*

Writing off of arrears of Village Panchayet taxes.

SIR,

With reference to your letter No.L.3097/V.P. 46-: dated 30/31st October 1935 calling for my opinion on the above subject, I have the honour to state that the information called for from the Deputy Commissioners of Mysore and Tumkur are not yet received and to state that a final reply will be sent on the receipt of the replies referred to.

2. D.O. reminders have been sent, calling for the immediate submission of the reports due from the two Districts.

I have the honour to be,

S i r,

Your most obedient servant,

G. Rudrappa
Assistant Commissioner,
For Revenue Commissioner,
Absent from the station.

SKG.

If appd, further communication will be awaited

27. 11. 35.

Appendix F G—1]

SUBJECT.....

.....

.....

Section VP

File No.

Serial No.

Diary No. of letter replied to.....

No. L 4824

To

The Dev: Comm:
Anuradhapura.

General and Revenue Secretariat

( )

the *193* .

Sir,

Date of issue 28/12

I am directed to
enclose herewith for Correspondence
ending with the Dev: Secys'
D.O. letter No. L 4155 of 2.12.35—
in regard to the writing off
of arrears of Village
Panchayat taxes as
recommended by the
Agricultural Relief Committee
and to request that the
final reply called for
therein may kindly be
expedited.

Signed by Mr GRR

List of enclosures.....

Copied by .....

Examined by.....

Yours faithfully,
G.H.A. Ey
28/12
for Secy to Govt
D.O.

WD 03601—GPB—30,000—23-9-35

No. C.3960/34-35

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

Dated Bangalore, 7th January 1936.

-8 JAN 1936

FROM

The *Revenue Commissioner in Mysore.*

GEN. & REV. SEC. 3151/2

L. & C.

To

The Secretary to Government of
His Highness the Maharaja of Mysore.
Development Department.

DEVELOPMENT SECRETARY. 9.1.36 TO GOVERNMENT OF MYSORE.

SIR,

Re. Writing off of the arrears of V.P. Taxes.

With reference to your letter No.L.4824/V.P. dated 28th Decembe 1935 on the above subject, I have the honor to state that the information called for from the Deputy Commissioners of Chitaldrug, Tumkur and Mysore Districts has not yet been received and so state that a final reply will be sent on the receipt of replies from them to whom urgent D.O. reminders have been sent to-day.

I have the honor to be,

Sir,

Your most obedient servant,

For Revenue Commissioner,
(Absent from Head Quarters)

V.S.M.
8/1/36

Further communication will be awaited

15-1-36

17/1

9.1.36

L 4155 dt 2-12-35

Dear Sir

With reference to your letter no C-3960/34-35 dt 20/11/35 stating that your reply in regard to the writing off of arrears of V.P Taxes as recommended by the Agriculturist Relief Board will be sent on receipt of the information due from the Board of Revenue, I am desired to state that the question has been pending for a long time and orders on the recommendation of the said Board have to be issued without further delay. I am ~~desired~~ therefore desired to request you to kindly arrange to send your final reply ~~before the 15th December~~ as early as possible

Yours faithfully

To The Secretary to Govt

VP 46-3c —

2957

No. C.3960/34-35.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 18th December *1935.*

FROM

K.V. Anantaraman, Esq., B.A.,
Revenue Commissioner in Mysore.

To M. Venkatanaranappa, Esq., B.A.,
Secretary to the Government
of His Highness the Maharaja of Mysore,
Development Department, *Bangalore.*

Writing off of arrears of Village Panchayet Taxes.

SIR,

With reference to your D.O. reminder No.L.4155 dated 2nd December 1935 on the above subject, I have the honour to state that the information called for from the Deputy Commissioners of Mysore, Tumkur, Kolar and Chitaldrug Districts has not yet been received completely and to state that a final reply will be sent on the receipt of replies from them to whom urgent D.O. reminders have been sent to-day.

I have the honour to be,

Sir,

Your most obedient servant,

Revenue Commissioner.

Further communication will be awaited

2.1.36

1.2.36

BR.

18/12

3.1.36

Extra

GENERAL AND REVENUE SECRETARIAT,

D.O. No. L6782 VP

Dated, Bangalore 5th March 1936.

Dear Sir,

I am desired to invite your attention to the correspondence ending with your letter No.C.3960/34-35 dated 8th January 1936 regarding writing off of the arrears of Village Panchayet taxes due up to the end of 1930-31 and to request that the information called for may kindly be sent without further delay as the issue of order on the recommndation of the Agriculturists' Relief Committee on the subject has been delayed for want of the same.

Yours sincerely,

K. V. Anantaraman, Esq., B.A.,
Revenue Commissioner in Mysore,
Bangalore.

UP 46-34 —3

No. C.3960/34-35.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 13th March 1936.

14 MAR 1936

GEN. & REV. SECTT.
4213/2
16 MAR 1936
B. & ELEC.

FROM

K.V. Anantaraman, Esq., B.A.,
Revenue Commissioner in Mysore.

To M. Venkatanarayanappa, Esq., B.A.,
The Secretary to the Government
of His Highness the Maharaja of Mysore,
Development Department, *Bangalore.*

SIR,

With reference to your letter No.L.6143/V.P. 46-34-2 dated 2/5th March 1935 regarding the writing off of arrears of Village Panchayet taxes etc., as suggested in para 58 of the Report of Agriculturists' Relief Committee, I have the honour to state as follows:-

2. It is ascertained from the Deputy Commissioners of Districts that the arrears up to the end of the year 1930-31 to be written off amount to Rs. 14,40,382/-. I am generally against allowing such a wholesale remission which would have a demoralising effect and retard the collection work which is already very slack. I am therefore of opinion that, instead of Government directing the Panchayets to remit the arrears up to end of 1930-31 wholesale, discretion may be given to the Panchayets themselves to write off such arrears as are irrecoverable.

3. Regarding the period that may be allowed for the payment of 50 per cent of the arrears of subsequent years and the entire current demand, the majority of the Deputy Commissioners are not in favour of the proposal which would place a premium on default. Three of the Deputy Commissioners opine that the current demand and 50 per cent of arrears subsequent to 1930-31 may be recovered in periods ranging from one to three years. I consider that it would lead to confusion in accounts if such a long period as 3 years is allowed and even if shorter time is given, it would not be possible to recover 50 per cent of arrears and current demand on account of the inherent defect in the system of collection. It is therefore

not desirable to show any concession in respect of arrears subsequent to 1930-31. The Deputy Commissioners may be asked to insist upon Amildars taking action to employ special staff under the additional rules for collection of Village Panchayet taxes etc., issued with Notification No.L.2888/V.P. 21-34-19 dated 21st/23rd October 1935 and speed up collection of arrears. I may state that the arrears relating to this period amount to about Rs.25,63,320/-

4. In this connection, I may state that before the Panchayet Scheme was introduced, there was no difficulty in collecting Mohatarfa which has been replaced by Panchayet Taxes. Almost the whole of the Mohatarfa demand was being collected by Village Officers in the first khist and the percentage of Mohatarfa collection was even higher than land revenue collection.

5. The trouble about Panchayet collection is that the work has been given over to the Panchayets which like other Local Self Government bodies are constitutionally remiss in collecting taxes. Government have recognised this and provision has since been made for entrusting the collection work to Village Officers except where any Panchayets want to look after the work themselves. The Village Officers who are not subordinates of Panchayets do not generally evince so much interest in the collection of Panchayet taxes as in the collection of land revenue assessment and the Panchayets which are Local Self Governing bodies, cannot, by the nature of things, be expected to be so vigilant as a Government organisation in respect of collection work.

6. I am therefore of opinion that in the interests of Panchayets themselves, it is desirable to revert to the old system under which the Revenue Officers were responsible for the fixing and collection of Mohatarfa. The Amildar may be directed to fix the demand under Village Panchayet taxes as in the case of land revenue assessment during Dittam Jamabandy and the Huzur Jamabandy Officer may finally settle the demand after hearing objections, if any, the collection work being entrusted to Village Officers under the supervision of the Amildar. I am confident that if this procedure

is adopted, the percentage of collection of Village Panchayet taxes will never be less than that of the land revenue assessmen Necessary action may therefore be taken to amend the Village Panchayet Regulation and Rules in order to give effect to the above suggestion.

7. Regarding the question whether the proposal to write off arrears as suggested above would in any way affect the work of the Special Revenue Inspectors appointed to carry out improvements in the Village Panchayets of certain Taluks in the State, I fully agree with the Deputy Commissioners in their opinion that such a step would considerably curtail the scope for carrying out improvement works and severely affect rural development. At the end of the year 1934-35, there were 37 Panchayet Sub Overseers in working in the several Taluks as note below:--

3

Bangalore	District.	3
Kolar	"	9
Tumkur	"	8
Mysore	"	1
Hassan	"	6
Shimoga	"	3
Chitaldrug	"	7
	Total...	37

During my recent inspections in the Kolar District, it was observed that the services of 5 out of the 9 Sub Overseers in the District had been dispensed with for want of funds. I am afraid that similar situation must have already arisen or will arise in the near future in the other Districts also if vigorous steps are not taken for the collection of heavy arrears of taxes by the Revenue authorities as proposed by me in para 6 supra. I therefore strongly recommend that early action may be taken to amend the law relating to collection of Panchayet taxes so that the Panchayets may get the full benefit of the Scheme.

4.

I have the honour to be,
S i r,
Your most obedient servant,

Revenue Commissioner.

RR.

D.O. No. L 74879/1/4

Dear Sir,

I am desired to invite reference to the correspondence ending with your letter No C 396/34-35 dated the 13/14.3.36 submitting certain proposals about the writing off of arrears of V.P. taxes in accordance with the recommendations of the Agriculturists Relief Commission to request you to be so good as to meet the [illegible] Mr. [illegible] on the 8th April 1936 at [illegible] and to speak on the subject

you happen to be
in the Station on that day

yrs sincerely

———

Upon
31/3

K. V. Ananthanarayanan Esq
R.C. in Nyasa
Bangalore

D. O. No. L 767 GENERAL AND REVENUE SECRETARIAT.

Dated, Bangalore 6th April 1936.

Dear Sir,

In reply to your letter No.C. 3960/34-35 dated the 2nd April 1936 in the matter of your meeting the Second Member of Council in connection with the question of the remission of the arrears of Village Panchayet taxes, I am desired to state that the Second Member has provisionally fixed Wednesday the 22nd instant (4 P.M.) for the meeting.

Yours sincerely,

T. D)

K.V. Anantaraman, Esq., B.A.,
Revenue Commissioner in Mysore,
Bangalore.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

D.O.

L 7627

d 6.4.36

Dear Sir,

In reply to your letter no C3960/34.35 dated the 2nd April 36 in the matter of your meeting ~~expressing inability~~ ~~to meet~~ the Second Member of Board ~~on the 8th inst~~ in connection with remission of ~~the~~ the arrear of Village Panchayat tax I write am desired to ~~inform~~ state ~~you~~ that that the Second Member has promised ~~You may accompany~~ ~~to see the Member on~~ ~~the 4th inst~~ on forenoon Wednesday the 22nd inst (4 pm) provisional date for the meeting.

and stating that you will see him on any date that may be fixed after your return from tour

Yours truly,

Sir
6/4

K. V. Arunachalam Esqr
Revenue Asst.

VP 46-39-4

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read -

Recommendations of the Agriculturists Relief Committee regarding the remission of the arrears of Village Panchayet taxes.

2. Correspondence ending with letter No.C.3960 dated 14th March 1936 from the Revenue Commissioner on the subject.

ORDER NO. L 8428-38 L

Dated, Bangalore, 7th May 1936.

In paragraph 58 of their report the Agriculturists Relief Committee have recommended (1) that the arrears of Village Panchayet taxes relating to the period prior to 1930-31 may be writen off and (2) that a sum not exceeding 50% of the arrears of subsequent years may be remitted by the Panchayets with the sanction of the Deputy Commissioner, if the balance as well as the current year's demand is paid within a stipulated time. These propcsals were made by the Committee not only to give some relief to the rural ratepayers, but also to remove the confusion in the accounts caused by unnecessarily encumbering them with old arrears, and virtually irrecoverable ~~the prospect of recovering which is somewhat remote and the~~ nominal retention in the books of the Panchayets is fraught with the possibility of fraud.

2 The Revenue Commissioner, who was consulted on the above proposals of the Committee, has stated that the arrears of the Village Panchayet taxes up to the end of the year 1930-31 amount to Rs.14,40,322, and that, instead of permitting the remission of this large sum, discretion may be given to the Panchayets to write off such arrears as are irrecoverable. He also considers that it is not desirable to show any concession in respect of the arrears subsequent to 1930-31 which amount to about Rs.25,63,320.

3 On a careful consideration of the subject, Government are pleased to direct that the arrears of taxes relating to 1930-31 and earlier years be allowed to be written off by the Village Panchayets, with the sanction of the Sub Division Officer. Sanction to the write off need not be withheld unless there is a reasonable prospect of the recovery of the arrears without prejudice to the collection of the current demand, or unless there is reason to suspect that the money has been collected and misappropriated and the proposal to write off will only help to screen the offenders.

4 In regard to the arrears subsequent to the year 1930-31, Government observe that the Committee's proposal was made as an emergency measure owing to distress conditions which prevailed at the time and that there is now no need to give this special relief. Early steps should therefore be taken for the

recovery of these arrears.

5 In this connection the Revenue Commissioner has suggested that in order to ensure the prompt collection of the taxes in Panchayet areas and the provision of funds for improvement works therein, the old system under which the Revenue officers were responsible for the fixing and collection of mohatarfa be revived, by suitably amending the Village Panchayet Regulation and the rules thereunder. ~~Before passing orders on the proposal~~, The Revenue Commissioner is requested to forward for the consideration of Government the necessary amendments to the Village Panchayet Regn. and the rules.

6 Government observe that there is room for considerable improvement in the collection of Village Panchayet taxes, especially of current dues, even under the existing provisions of the Regulation, and direct that the following instructions be followed in the matter hereafter:-

(i) The Sub Division Officer or the Amildar should during the Jamabandy and also in the course of the detailed hobliwar inspection make it a point to overhaul the D.C.B. accounts of the Village Panchayets and give definite instructions as to the steps to be taken for the recovery or for the write off of the dues as the case may be.

(ii) The procedure laid down in G.O. No. 2988 dated 21/23 X.1

V-P-21-34-4

for the appointment of Special Revenue Inspectors should be more freely utilised.

(iii) In case of persistent default in the collection of taxes, no hesitation should be felt in taking action to remove the Chairman or even to supersede the Panchayet under Sec. 54 (1) of the Village Panchayet Regulation.

(iv) The action taken in this respect should be reported in detail both in the Jamabandy reports and in the annual administration report.

Secretary to Government,
Development Department.

To

The Revenue Commissioner in Mysore, 10
The Deputy Commissioner of Dts. 5 each
The Comptroller to Govt. 5
The Compiler, Mysore Gazette, for publication in the gazette

Copy to the Revenue Branch

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 8428-38—V. P. 46-34-4, dated 7th May 1936.

Recommendations of the Agriculturists' Relief Committee.

Passes orders *re* —— about collection and remission of arrears of Village Panchayet taxes.

READ—

Recommendations of the Agriculturists' Relief Committee, regarding the remission of the arrears of Village Panchayet taxes.

2. Correspondence ending with letter No. C. 3690, dated 14th March 1936, from the Revenue Commissioner on the subject.

ORDER No. L. 8428-38—V. P. 46-34-4, DATED BANGALORE, THE 7TH MAY 1936.

In paragraph 58 of their report, the Agriculturists' Relief Committee have recommended (1) that the arrears of Village Panchayet taxes relating to the period prior to 1930-31 may be written off, and (2) that a sum not exceeding 50 per cent of the arrears of subsequent years may be remitted by the Panchayets with the sanction of the Deputy Commissioner, if the balance as well as the current year's demand is paid within a stipulated time. These proposals were made by the Committee not only to give some relief to the rural ratepayers, but also to remove the confusion in the accounts caused by unnecessarily encumbering them with old and virtually irrecoverable arrears, the nominal retention of which in the books of the Panchayets is fraught with the possibility of fraud.

2. The Revenue Commissioner, who was consulted on the above proposals of the Committee, has stated that the arrears of the Village Panchayet taxes up to the end of the year 1930-31 amount to Rs. 14,40,322, and that, instead of permitting the remission of this large sum, discretion may be given to the Panchayets to write off such arrears as are irrecoverable. He also considers that it is not desirable to show any concession in respect of the arrears subsequent to 1930-31 which amount to about Rs. 25,63,320.

3. On a careful consideration of the subject in further consultation with the Revenue Commissioner, Government are pleased to direct that the arrears of taxes relating to 1930-31 and earlier years be allowed to be written off by the Village Panchayets, with the sanction of the Sub-Division Officer. Sanction to the write off need not be withheld unless there is a reasonable prospect of the recovery of the arrears, without prejudice to the collection of the current demand, or unless there is reason to suspect that the money has been collected and misappropriated and the proposal to write off will only help to screen the offenders.

4. In regard to the arrears subsequent to the year 1930-31, Government observe that the Committee's proposal was made as an emergency measure owing to distress conditions which prevailed at the time and that there is now no need to give this special relief. Early steps should therefore be taken for the recovery of these arrears.

5. In this connection, the Revenue Commissioner has suggested that, in order to ensure the prompt collection of the taxes in Panchayet areas and the provision of funds for improvement works therein, the old system under which the Revenue Officers were responsible for the fixing and collection of mohatarfa be revived, by suitably amending the Village Panchayet Regulation and the Rules thereunder;

No D 8198-38—V. P. 46-34-4, dated 7th May 1936.

The Revenue Commissioner is requested to forward for the consideration of Government, the necessary amendments to the Village Panchayet Regulation and the Rules.

6. Government observe that there is room for considerable improvement in the collection of Village Panchayet taxes, especially of current dues, even under the existing provisions of the Regulation, and direct that the following instructions be followed in the matter hereafter:—

(*i*) The Sub-Division Officer or the Amildar should, during the Jamabandy and also in the course of the detailed hobliwar inspection, make it a point to overhaul the Demand, Collection and Balance accounts of the Village Panchayets and give definite instructions as to the steps to be taken for the recovery or for the write off of the dues as the case may be.

(*ii*) The procedure laid down in Government Order No. L. 2888—V. P. 21-34-19, dated 21st—23rd October 1935, for the appointment of Special Revenue Inspectors should be more freely utilised.

(*iii*) In case of persistent default in the collection of taxes, no hesitation should be felt in taking action to remove the Chairman or even to supersede the Panchayet under Section 54 (1) of the Village Panchayet Regulation.

(*iv*) The action taken in these respects should be reported in detail both in the Jamabandy reports and in the annual administration report.

M. VENKATANARANAPPA,
Secretary to Government,
Development Department.

To—The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller to Government.
The Compiler, *Mysore Gazette.*

Exd.—C. K.

W D 1978—3 PB—437—11-5-36